Start

First test

Present:

Present for >183 days in a tax year.

Yes → **Resident**

No ↓

Automatic overseas tests

Outbound:

UK resident in >1 of previous three tax years and ,16 days in UK in the current tax year.

Yes → **Not Resident**

No →

Inbound:

Non-UK resident throughout the previous three tax years and <46 days in the UK in the current tax year.

Yes → **Not Resident**

No →

Working abroad full time:

Present <91 days in UK and <31 UK work days (working >3 hours in a day) in a current tax year.

Yes → **Not Resident**

No ↓

Automatic UK tests

Home test:

All homes in the UK and visits home >30 days (or UK home(s) and overseas home(s) with the latter visited <30 days.) Tested over a 91 day period, with > 30 days in the tax year.

Yes → **Resident**

No →

Working in the UK full time:

Assessed over a 365 day period: more than 75% of working days are in the UK, with at least one UK work day in the tax year.

Yes → **Resident**

Non conclusive:

Ties Test applies.
Need to count number of UK ties and number of days in UK during tax year for inbound or outbound.

Inbound

(not UK resident for any of the three tax years).

Days in UK in current tax year	Resident (R)/ Not Resident (NR)
0 - 45	Not resident
46 - 90	<4 ties NR, 4 ties R
91 - 120	<3 ties NR, 3 ties R
121 - 182	<2 ties NR, 2 ties R
> 183	Resident

Outbound

(UK resident in at least one of the three prior tax years).

0 - 15	Not resident
16 - 45	<4 ties NR, 4 ties R
46 - 90	<3 ties NR, 3 ties R
91 - 120	<2 ties NR, 2 ties R
121 - 182	<1 tie NR, 1 tie R
< 183	Resident

Ties:

- UK residential family (spouse, civil partner, cohabitee or minor child).
- Accommodation available in UK for 91 days or more in tax year and spend at least one night there.
- Work (more than three hours) in UK on at least 40 days in the tax year.
- More than 90 days in UK in either of previous two tax years.
- More ‘midnights’ in the UK than in any other country (leaver only).